



**MAXIMUM LEVY WORKSHEET - For Tax Years Beginning With 2005**  
**SCHOOL DISTRICT GENERAL FUND**  
**OFFICE OF STATE TAX COMMISSIONER**  
**SFN 24754 (5-05)**

School District	Tax Year
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**Calculation 1 (North Dakota Century Code § 57-15-14)**

1. Taxes levied last year	2. Current year taxable value	3. Levy at 185 mills (No. 2 times 0.185)
4. 18 percent increase (No. 1 times 0.18)	5. Adjustment for increased tax base (See instr.)	6. Levy with 18% increase (No. 1 + No. 4 + No. 5)
7. Levy with 18% increase, maximum 185 mills (No. 3 or No. 6, whichever is less)		
8. Specified mill rate approved by voters	9. Levy at specified mills (No. 2 times No. 8)	

**Calculation 2 (N.D.C.C. § 57-15-01.1)**

10. Taxes levied last year (Same as No. 1)	11. Taxes levied two years ago	12. Taxes levied three years ago
13. Base year (Largest of 10, 11 or 12)	14. Expired temporary levies (See instr.)	15. Base year taxes (No. 13 minus No. 14)
16. Base year taxable value of taxable and exempt property.		
17. Calculated mill rate for taxes levied in the base year (No. 15 ÷ No. 16)	18. Taxable value of taxable and exempt property which was in the taxing district in the base year and is not in the current year.	19. Adjustment for property no longer in the taxing district (No. 17 times No. 18)
	20. Taxable value of taxable and exempt property which was not in the taxing district in the base year.	21. Adjustment for property added to the taxing district. (No. 17 times No. 20)
22. New or increased mills authorized by legislature or electors		23. New mills increase (No. 2 times No. 22)
24. Adjusted base year taxes (No. 15 minus No. 19 + No. 21 + No. 23)		

**Maximum Levy Calculation (N.D.C.C. § 57-15-01.1)**

25. Max levy (Greatest of No. 7, 9, 24)	26. School district certified general fund levy	27. Final levy (Lesser of No. 25 or No. 26)
		28. General fund mill rate (No. 27 ÷ No. 2)

***Instructions For Maximum Levy Worksheet  
For Tax Years Beginning With 2005***

**School District General Fund**

This worksheet can be used to calculate the maximum dollars that can be levied for the general fund in a given school district. One worksheet should be completed for the general fund of each school district.

Following are instructions for specific item numbers:

- 1, 11 & 12. Enter the dollar amount of taxes actually levied for the general fund as shown as the Fund Levy on the Maximum Levy Worksheet for each of the years shown.

5. Adjustment for increased tax base

- a. Current year assessed value ..... \_\_\_\_\_
- b. Last year's assessed value ..... \_\_\_\_\_
- c. Difference (Line a minus line b) ..... \_\_\_\_\_
- d. Percent difference (Line c divided by line b times 100) ..... \_\_\_\_\_
- e. If line d is less than 20 percent, stop here and enter in No. 5 either the amount from No. 5 last year if last year was the first year of an increase, or zero. If line d is 20 percent or more, continue with lines f through i ..... \_\_\_\_\_
- f. Current year taxable value (No. 2 on face of form) ..... \_\_\_\_\_
- g. Last year's taxable value ..... \_\_\_\_\_
- h. Increase in taxable value (Line f minus line g) ..... \_\_\_\_\_
- i. Amount of increase to enter in No. 5 (Line h times appropriate equalization factor) ..... \_\_\_\_\_

Equalization factor is 0.038 through June 30, 2006; increases by 3 mills every year beginning July 1, 2006.

- 13. The "base year" is the tax year with the highest amount levied in dollars in property taxes, of the three tax years immediately preceding.
- 14. Enter the dollar amount of any temporary increased or excess levy that was in effect for the base year but is not in effect for the current year. Start with the dollar amount of the increased or excess levy as approved by the voters and apply any percentage increases that were added as authorized by the legislature.
- 17. The calculated mill rate for the base year is the dollars of taxes levied divided by the sum of the taxable value of the property subject to tax plus the taxable value of exempt\* property.
- 18. Enter the taxable value of taxable and exempt\* property that was existing in the base year but is no longer existing in the taxing district in the current year. Examples of reasons why the property no longer exists in the taxing district include the following: destruction of property, demolition, removal of structures or improvements, loss by annexation to another district. Do not include any change in value caused by reassessment, change in classification, change in value made by any board of equalization, or loss in value caused by taxable property becoming exempt\*.
- 20. Enter the taxable value of taxable and exempt\* property that has been added to the taxing district since the base year. Examples of property added include: new construction and property added by annexation. Do not include any change in value caused by reassessment, change in classification, change in value made by any board of equalization, or increase in value caused by exempt\* property becoming taxable.
- 22. Enter any increased, additional, or excess mill levy authorized by the legislature or the voters that was not in effect in the base year.

Exempt\* property means: property exempted from taxation as new or expanding businesses under North Dakota Century Code ch. 40-57.1; improvements to property under N.D.C.C. ch. 57-02.2; or buildings belonging to institutions of public charity (subsection 8,) new single-family residential (subsection 35) or townhouse or condominium property (subsection 36,) property used for early childhood services (subsection 37,) or pollution abatement improvements (subsection 38) under N.D.C.C. § 57-02-08.

## **School District General Fund Maximum Levy**

School districts are permitted the following alternatives to calculate the maximum levy for the general fund:

1. The amount levied in dollars for the last school year plus 18 percent plus the amount of state foundation aid payments lost because of a 20 percent or greater increase in assessed value, but not to exceed 185 mills. See North Dakota Century Code §§ 57-15-14 and 57-15-14(3). *No. 7 on the worksheet.*
2. The amount raised by voter approved unlimited levy or specified number of mills applied to the current year taxable value. See N.D.C.C. § 57-15-14(1) and 57-15-14(2). *No. 9 on the worksheet.*
3. The amount of dollars levied in the base year (adjusted for expired temporary levies and property added to or removed from the assessment rolls) plus any new mill levies authorized by the legislature or the electors that were not in effect in the base year. See N.D.C.C. §§ 57-15-01.1(3) and 57-15-01.1(5). *No. 24 on the worksheet.*

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Prepared by:

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Office of State Tax Commissioner

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